

SENATE BILL 3282

By Burchett

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to the single article state sales  
tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-202, is amended by adding the  
following as a new subsection:

(d)

(1) Notwithstanding any other law to the contrary, the additional tax  
imposed by subsection (a) on the sale of any single article of personal property  
shall not apply if the single article is sold to any of the following:

(A) A member of a uniformed service in active military service of  
the United States, as defined in § 58-1-102, who is stationed in this state,  
another state, or at a military reservation located partially within the  
boundary of this state and that of another state under orders of the  
member's branch of service;

(B) A member of the Tennessee national guard, or reserve  
member of a uniformed service of the United States, who is a participant  
in the active guard and reserve program (AGR) and is stationed in this  
state, in another state, or at a military reservation located partially within  
the boundary of the state and that of another state under orders of the  
member's branch of service; or

(C) A member of the Tennessee national guard, or a reserve  
member of a uniformed service of the United States, who has been called

into active military service of the United States, as defined in § 58-1-102, and is stationed in a combat zone; provided, that, with respect to an individual, the exemption provided in this subdivision (d)(1)(C) shall apply from the effective date of official military orders assigning the individual to a combat zone and shall expire ninety (90) days after the effective date of official military orders releasing the individual from the combat zone.

(2) In order to qualify for the exemption provided in subdivision (d)(1), the purchaser shall provide to the seller a copy of the official orders related to the stationing of the purchaser and, if applicable, the purchaser's status as a member of the AGR program. A copy of the orders shall be retained in the seller's files.

SECTION 2. This act shall take effect July 1, 2010, the public welfare requiring it.